



**Science, Technology, Engineering, the Arts and Math*

Time & Effort, Audit Findings and ARRA Requirements

Day: Tuesday, November 16, 2010
Session: 9:15 – 10:30 am
Room: Mohave East

Presenters:

Jennifer Flores – Jennifer.Flores@azed.gov

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Session Description:

In this session, Jennifer and Kera will explore common areas of noncompliance for LEAs with a heavy emphasis on time distribution records (“time and effort”). LEAs will learn what tools are available to them via ADE to ensure compliance with time distribution records.

Presenter Information:

Jennifer Flores received her Master in Public Administration degree from New Mexico State University in 2006 and joined ADE shortly thereafter. Jennifer Flores has been a federal compliance specialist for the Operations Unit since 2007 and has worked with independent audits (“Single Audit”) since 2006, having facilitated the resolution of audit findings for over 170 independent audits of LEAs.

Kera Badalamenti received her Bachelor's Degree in Accounting from the University of Arizona in 1999 and joined Heinfeld, Meech & Co., P.C. shortly thereafter. She has supervised more than 260 audits for school districts, municipalities, counties, school districts, grant schools, charter schools, insurance trusts, and nonprofit organizations. Kera is a Certified Public Accountant in Arizona (license #12468) and California (license #104679) and she has earned the credential of Certified Government Financial Manager (CGFM) from the Association of Government Accountants (AGA).

Corey Arvizu received his Bachelors Degree in Accounting from Arizona State University and joined Heinfeld, Meech & Co., P.C in 1996. Since joining the firm, he has provided auditing and accounting services to cities and towns, school districts, grant schools, charter schools, insurance trusts, and not-for-profit organizations. Corey also serves as the Treasurer for Bag It!, a Tucson nonprofit organization providing resources to cancer patients.

Session Handout:

[PowerPoint](#)

2010 MEGA Conference

